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**EAST BATON ROUGE PARISH SHERIFF**  
**(As Ex-officio Parish Tax Collector)**

**ANNUAL REPORT OF THE TAX COLLECTOR**

**JUNE 30, 2008**

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Release Date 12/10/08



Postlethwaite  
& Netterville

A Professional Accounting Corporation

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**EAST BATON ROUGE PARISH SHERIFF**  
**(As Ex-officio Parish Tax Collector)**

**ANNUAL REPORT OF THE TAX COLLECTOR**

**JUNE 30, 2008**

**EAST BATON ROUGE PARISH SHERIFF**  
**(As Ex-officio Parish Tax Collector)**  
**BATON ROUGE, LOUISIANA**

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**INDEPENDENT ACCOUNTANTS' REPORT**

Honorable Sid Gautreaux  
East Baton Rouge Parish Sheriff  
As Ex-officio Parish Tax Collector  
Baton Rouge, Louisiana

We have examined the accompanying Summary of Revenues and Settlements, the Summary 2007 Tax Roll and Settlements to Taxing Bodies, the Cash Reconciliation of the Tax Collector Agency Fund, and the Affidavit of the East Baton Rouge Parish Sheriff Tax Collector (the Sheriff) for the year ended June 30, 2008. These schedules are the responsibility of management. Our responsibility is to express an opinion on these schedules based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Summary of Revenues and Settlements, the Summary 2007 Tax Roll and Settlements to Taxing Bodies, the Cash Reconciliation and the Affidavit, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

The purpose of the schedules is to report current year ad valorem taxes and fees assessed, prior year taxes and other revenues collected, the settlements of taxes and other revenues during the fiscal year, and the amounts remaining to be collected and disbursed in accordance with the format agreed to between the City-Parish of East Baton Rouge and the Sheriff.

In our opinion, the Summary of Revenues and Settlements, the Summary 2007 Tax Roll and Settlements to Taxing Bodies, the Cash Reconciliation and the Affidavit referred to above present fairly, in all material respects, the collection of revenues and settlements of those collections of the East Baton Rouge Parish Tax Collector for the year ended June 30, 2008, and the collected and undisbursed cash on hand at June 30, 2008, in conformity with the format agreed to between the City-Parish of East Baton Rouge and the Sheriff.

These schedules are intended solely for the information and use of the East Baton Rouge Parish Sheriff and the respective taxing bodies indicated within these schedules and is not intended to be and should not be used by anyone other than these respective parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Postlethwaite + Netterville*

Baton Rouge, Louisiana  
October 10, 2008

**EAST BATON ROUGE PARISH SHERIFF**  
**(As Ex-officio Parish Tax Collector)**  
**Baton Rouge, Louisiana**

**Summary of Revenues and Settlements**

**For the year ended June 30, 2008**  
**(See Independent Accountants' Report)**

	AMOUNTS CHARGED or COLLECTED	SUPPLEMENT	DEDUCTS	TOTAL TAXES/RECEIPTS COLLECTIBLE or COLLECTED	LESS: SETTLEMENTS (Collections settled through June 30)	PRIOR YEAR CREDITS
<b><u>TAXES and FEES</u></b>						
Advalorem Taxes	\$ 312,104,638.60	\$ 590,462.67	\$ 3,064,366.73	\$ 309,630,734.54	\$ 300,572,445.52	\$ -
Prior Year Advalorem Taxes	994,335.64	-	-	994,335.64	1,064,498.50	-
State Revenue Sharing	8,849,699.00	-	-	8,849,699.00	8,849,699.00	-
Louisiana Tax Commission	50,808.10	355.40	188.60	50,974.90	49,802.88	-
Alsen Fire District Fees	13,352.00	-	-	13,352.00	12,140.64	640.00
Central Fire District Fees	339,696.00	-	128.00	339,568.00	330,416.31	736.00
Chaneyville Fire District Fees	42,336.00	128.00	96.00	42,368.00	40,047.17	480.00
Pride Fire District Fees	43,104.00	128.00	32.00	43,200.00	41,668.83	320.00
Saint George Fire Fees	1,013,908.00	64.00	96.00	1,013,876.00	990,385.30	1,104.00
Brownsville Fire Fees	102,400.00	-	32.00	102,368.00	96,711.57	512.00
Concord Crime District Fees	7,175.00	-	-	7,175.00	6,911.27	-
Burbank Crime District Fees	197,750.00	-	-	197,750.00	188,544.72	375.00
Wedgewood Crime District Fees	23,350.00	-	-	23,350.00	22,889.38	-
Baton Rouge Weed Leims	9,194.23	-	-	9,194.23	4,195.30	3,795.83
Fines and Forfeitures	1,719,433.38	-	-	1,719,433.38	1,573,699.62	-
Criminal Cost	3,564,421.20	-	-	3,564,421.20	3,176,911.70	-
Tax Notices, etc.	575,663.33	-	-	575,663.33	117,142.45	-
Clerk of Court	207,573.28	-	-	207,573.28	184,445.59	-
<b><u>OTHER RECEIPTS</u></b>						
Interest	1,703,172.46	-	-	1,703,172.46	1,512,744.82	-
Escrowed overpayments	5,620,195.14	-	-	5,620,195.14	3,655,800.29	-
Refunds and Redemptions	14,556,400.91	-	-	14,556,400.91	13,421,467.87	-
Protest Taxes	1,353,196.95	-	-	1,353,196.95	2,120,324.28	-
Interest on Protest Taxes	235,085.95	-	-	235,085.95	240,669.39	-
Baker Court Ordered Escrow	1,159.21	-	-	1,159.21	-	-
<b>Grand Total</b>	<b>\$ 353,328,048.38</b>	<b>\$ 591,138.07</b>	<b>\$ 3,064,939.33</b>	<b>\$ 350,854,247.12</b>	<b>\$ 338,275,562.40</b>	<b>\$ 7,962.83</b>

This schedule is prepared in conformity with the format agreed-to between the City-Parish of East Baton Rouge and the East Baton Rouge Sheriff's Office and is not intended to be a financial statement prepared in accordance with generally accepted accounting principles. The purpose of the schedule is to report all taxes that were to be collected as determined by the East Baton Rouge Assessor, the collection and settlement of those taxes on a cash basis, and the taxes remaining uncollected. Additionally, this schedule shows the collection of related refunds, protested taxes, interest and other receipts, and the settlement of those funds or the amounts remaining to be settled pending due process.

TOTAL SETTLED (Collections settled as of June 30)	REMAINDER NOT SETTLED	UNSETTLED BALANCES PRIOR YR	CURRENT SETTLEMENTS (Collections to be settled after June 30)	OTHER COLLECTIONS PENDING RESOLUTION OR PROCESSING	REMAINDER (taxes and fees to be collected)	UNCOLLECTED PER RECORD	RECORD IS OVER (SHORT)
\$ 300,572,445.52	\$ 9,058,289.02	\$ -	\$ 5,516,911.14	\$ -	\$ 3,541,377.88	\$ 3,541,377.88	\$ -
1,064,498.50	(70,162.86)	-	(70,162.86)	-	-	-	-
8,849,699.00	-	(650.09)	(650.09)	-	-	-	-
49,802.88	1,172.02	86.79	40.50	-	1,218.31	1,218.31	-
12,780.64	571.36	416.00	736.00	-	251.36	251.36	-
331,152.31	8,415.69	576.00	8,634.17	-	357.52	357.52	-
40,527.17	1,840.83	128.00	1,891.81	-	77.02	77.02	-
41,988.83	1,211.17	992.96	1,280.00	-	924.13	924.13	-
991,489.30	22,386.70	297.73	19,676.17	-	3,008.26	3,008.26	-
97,223.57	5,144.43	345.96	5,074.35	-	416.04	416.04	-
6,911.27	263.73	-	238.73	-	25.00	25.00	-
188,919.72	8,830.28	500.00	9,199.52	-	130.76	130.76	-
22,889.38	460.62	-	460.61	-	0.01	0.01	-
7,991.13	1,203.10	-	1,005.32	-	197.78	197.78	-
1,575,699.62	143,733.76	-	143,733.76	-	-	-	-
3,176,911.70	387,509.50	-	387,509.50	-	-	-	-
117,142.45	458,520.88	-	458,520.88	-	-	-	-
184,445.59	23,127.69	-	23,127.69	-	-	-	-
1,512,744.82	190,427.64	916,152.37	341,130.77	765,449.24	-	-	-
3,655,800.29	1,964,394.85	1,586,258.65	-	3,550,653.50	-	-	-
13,421,467.87	1,134,933.04	584,360.72	-	1,719,293.76	-	-	-
2,120,324.28	(767,127.33)	5,722,390.70	-	4,955,263.37	-	-	-
240,669.39	(5,583.44)	631,239.22	-	625,655.78	-	-	-
-	1,159.21	33,300.72	-	34,459.93	-	-	-
\$ 338,283,525.23	\$ 12,570,721.89	\$ 9,476,395.73	\$ 6,848,357.97	\$ 11,650,775.58	\$ 3,547,984.07	\$ 3,547,984.07	\$ -

**EAST BATON ROUGE PARISH SHERIFF**  
(As Ex-officio Parish Tax Collector)  
Baton Rouge, Louisiana

**Summary 2007 Tax Roll and Settlements to Taxing Bodies**

For the year ended June 30, 2008  
(See Independent Accountants' Report)

DESCRIPTION	MILLAGE	AMOUNT CHARGED	SUPPLEMENT	DEDUCTS	TOTAL TAXES COLLECTIBLE	LESS: SETTLEMENTS (Collections settled through June 30)
<b>PARISH</b>						
Parish Tax	3.7800	\$ 10,710,030.97	\$ 22,423.80	\$ 106,716.92	\$ 10,625,737.83	\$ 10,314,884.43
Mosquito Abatement District	2.2300	6,318,351.91	13,228.86	62,957.34	6,268,623.43	6,085,236.06
Emergency Medical Service	3.1300	8,868,356.89	18,567.86	88,366.13	8,798,558.62	8,541,160.92
Parish Library	11.1000	31,450,089.99	65,847.68	313,375.09	31,202,562.58	30,289,740.01
BREC-Maintenance & Operations	14.4630	40,978,617.95	85,797.74	408,319.28	40,656,096.41	39,466,712.59
Special Law Enforcement	14.9900	42,471,786.11	88,924.02	423,197.53	42,137,512.60	40,904,793.04
Assessors' Salaries & Exp Fund	1.3800	3,910,011.43	8,186.47	38,960.15	3,879,237.75	3,765,751.46
<b>Total for the Parish</b>	<b>51.0730</b>	<b>144,707,245.25</b>	<b>302,976.43</b>	<b>1,441,892.44</b>	<b>143,568,329.24</b>	<b>139,368,278.51</b>
<b>EAST BATON ROUGE PARISH SCHOOLS</b>						
Constitutional Schools	5.2500	13,491,777.29	30,681.65	126,687.57	13,395,771.37	12,994,933.39
School Maintenance	1.0400	2,672,657.14	6,077.89	25,096.20	2,653,638.83	2,574,234.42
Additional Aid to Public Schools	6.5000	16,704,104.63	37,986.81	156,851.28	16,585,240.16	16,088,965.15
Additional Teachers	2.7800	7,144,217.50	16,246.67	67,084.08	7,093,380.09	6,881,126.63
School Emp. Salaries & Benefits	1.8600	4,779,943.72	10,870.07	44,883.60	4,745,930.19	4,603,919.26
Special School Emp. Salaries & Benefits	7.1400	18,348,817.05	41,727.05	172,295.09	18,218,249.01	17,673,109.41
Replacing Reduced State & Local Receipts	4.9800	12,797,914.59	29,103.74	120,172.21	12,706,846.12	12,326,622.53
Employee Salaries & Benefits	5.9900	15,393,475.36	35,006.30	144,544.48	15,283,937.18	14,826,600.19
Maintaining & Improving Salaries & Benefits	7.1900	18,477,310.11	42,019.25	173,501.64	18,345,827.72	17,796,870.68
Support ADAPP	0.7200	1,850,300.32	4,207.77	17,374.30	1,837,133.79	1,782,162.29
<b>Total for East Baton Rouge Schools</b>	<b>43.4500</b>	<b>111,660,517.71</b>	<b>253,927.20</b>	<b>1,048,490.45</b>	<b>110,865,954.46</b>	<b>107,548,543.95</b>
<b>Total for the Parish &amp; East Baton Rouge Parish Schools</b>	<b>94.5230</b>	<b>256,367,762.96</b>	<b>556,903.63</b>	<b>2,490,382.89</b>	<b>254,434,283.70</b>	<b>246,916,822.46</b>
Consolidated Road Lighting Dist #1	5.4500	649,338.86	130.00	8,084.48	641,384.38	626,429.19
<b>FIRE DISTRICTS</b>						
St. George	12.7500	10,195,519.53	15,712.48	96,669.88	10,114,562.13	9,859,629.75
Alsen Fire Protection District No.9	14.9700	227,033.55	-	408.69	226,624.86	223,635.08
Brownfield	24.9100	411,463.14	49.82	9,046.20	402,466.76	378,333.94
Central	15.0000	1,303,738.65	379.50	25,020.00	1,279,098.15	1,244,562.15
Eastside	22.5000	1,562,829.38	23.63	26,120.30	1,536,732.71	1,482,030.42
Hooper	40.0000	794,503.20	174.00	19,936.00	774,741.20	724,001.34
<b>Total for Fire Districts</b>	<b>130.1500</b>	<b>14,495,087.45</b>	<b>16,339.43</b>	<b>177,201.07</b>	<b>14,334,225.81</b>	<b>13,912,192.68</b>
<b>OTHER</b>						
Downtown Development	10.0000	395,189.80	-	2,782.50	392,407.30	385,166.80
Levee	3.6700	436,764.54	42.94	5,461.13	431,346.35	415,627.40
Comite Diversion Canal	2.9400	1,786,060.40	1,045.02	28,042.07	1,759,063.35	1,678,405.88
City of Baton Rouge	7.8400	11,770,863.97	6,374.31	54,891.95	11,722,346.33	11,380,822.30
BR Fire Salaries & Benefits	6.0000	9,008,314.26	4,878.30	42,009.18	8,971,183.38	8,704,359.67
City of Baker	5.4300	306,298.46	155.57	1,307.82	305,146.21	296,119.57
Baker Constitutional & School Millage	43.2000	1,580,949.80	1,799.28	31,108.32	1,551,640.76	1,493,116.80
Central Constitutional School Millage	43.4500	3,556,016.71	1,099.30	55,531.89	3,501,584.12	3,419,811.47
City of Zachary	3.1700	264,699.85	19.81	1,009.79	263,709.87	255,441.94
Zachary Constitutional & School Millage	79.2000	11,487,291.54	1,675.08	166,553.64	11,322,412.98	11,088,129.36
<b>Total for Other</b>	<b>204.9000</b>	<b>40,592,449.33</b>	<b>17,089.61</b>	<b>388,698.29</b>	<b>40,220,840.65</b>	<b>39,117,001.19</b>
	<b>435.0030</b>	<b>\$ 312,104,638.60</b>	<b>590,462.67</b>	<b>3,064,366.73</b>	<b>309,630,734.54</b>	<b>300,572,445.52</b>

This schedule is prepared in conformity with the format agreed to between the City-Parish of East Baton Rouge and the East Baton Rouge Sheriff's Office and is not intended to be a financial statement prepared in accordance with generally accepted accounting principles. The purpose of the schedule is to report all taxes that were to be collected as determined by the East Baton Rouge Assessor, the collection and settlement of those taxes on a cash basis, and the taxes remaining uncollected.

(Collections to be settled after June 30)							
PRIOR YEAR CREDITS	TOTAL SETTLED	REMAINDER NOT SETTLED	LESS: CURRENT SETTLEMENTS	REMAINDER NOT COLLECTED	UNCOLLECTED PER RECORD	RECORD IS OVER (SHORT)	
\$ -	\$ 10,314,884.43	\$ 310,853.42	\$ 184,569.62	\$ 126,283.80	\$ 126,202.08	\$ (81.72)	
-	6,085,236.06	183,387.37	109,983.89	73,403.48	74,452.55	1,049.07	
-	8,541,160.92	257,397.70	152,831.47	104,566.23	104,500.66	(65.57)	
-	30,289,740.01	912,822.57	541,990.17	370,832.40	370,593.40	(239.00)	
-	39,466,712.59	1,189,383.82	706,198.55	483,185.27	482,873.18	(312.09)	
-	40,904,793.04	1,232,719.56	731,930.83	500,788.73	500,468.02	(320.71)	
-	3,765,751.46	113,486.29	67,382.54	46,103.75	46,073.77	(29.98)	
-	139,368,278.51	4,200,050.73	2,494,887.07	1,705,163.66	1,705,163.66	-	
-	12,994,933.39	400,837.98	230,219.52	170,618.46	170,618.35	(0.11)	
-	2,574,234.42	79,404.41	45,605.40	33,799.01	33,798.68	(0.33)	
-	16,088,965.15	496,275.01	285,033.69	211,241.32	211,241.76	0.44	
-	6,881,126.63	212,253.46	121,906.71	90,346.75	90,346.48	(0.27)	
-	4,603,919.26	142,010.93	81,563.49	60,447.44	60,447.64	0.20	
-	17,673,109.41	545,139.60	313,098.54	232,041.06	232,040.95	(0.11)	
-	12,326,622.53	380,223.59	218,379.65	161,843.94	161,843.69	(0.25)	
-	14,826,600.19	457,336.99	262,669.50	194,667.49	194,667.41	(0.08)	
-	17,796,870.68	548,957.04	315,291.10	233,665.94	233,665.89	(0.05)	
-	1,782,162.29	54,971.50	31,572.97	23,398.53	23,399.09	0.56	
-	107,548,543.95	3,317,410.51	1,905,340.57	1,412,069.94	1,412,069.94	-	
-	246,916,822.46	7,517,461.24	4,400,227.64	3,117,233.60	3,117,233.60	-	
-	626,429.19	14,955.19	8,644.31	6,310.88	6,310.88	-	
-	9,859,629.75	254,932.38	169,133.97	85,798.41	85,798.41	-	
-	223,635.08	2,989.78	2,605.55	384.23	384.23	-	
-	378,333.94	24,132.82	18,688.66	5,444.16	5,444.16	-	
-	1,244,562.15	34,536.00	24,826.77	9,709.23	9,709.23	-	
-	1,482,030.42	54,702.29	39,294.30	15,407.99	15,407.99	-	
-	724,001.34	50,739.86	31,535.86	19,204.00	19,204.00	-	
-	13,912,192.68	427,033.13	286,085.11	135,948.02	135,948.02	-	
-	385,166.80	7,240.50	7,191.00	49.50	49.50	-	
-	415,627.40	15,718.95	12,014.59	3,704.36	3,704.36	-	
-	1,678,405.88	80,657.47	42,635.82	38,021.65	38,021.65	-	
-	11,380,822.30	341,524.03	246,101.09	95,422.94	95,422.94	-	
-	8,704,359.67	266,823.71	188,342.68	78,481.03	78,481.03	-	
-	296,119.57	9,026.64	9,011.57	15.07	15.07	-	
-	1,493,116.80	58,523.96	42,704.00	15,819.96	15,819.96	-	
-	3,419,811.47	81,772.65	62,467.24	19,305.41	19,305.41	-	
-	255,441.94	8,267.93	7,130.13	1,137.80	1,137.80	-	
-	11,088,129.36	234,283.62	204,355.96	29,927.66	29,927.66	-	
-	39,117,001.19	1,103,839.46	821,954.08	281,885.38	281,885.38	-	
-	300,572,445.52	9,058,289.02	5,516,911.14	3,541,377.88	3,541,377.88	-	



**EAST BATON ROUGE PARISH SHERIFF**  
**(As Ex-officio Parish Tax Collector)**  
**Baton Rouge, Louisiana**

**TAX COLLECTOR AGENCY FUND**  
**Cash Reconciliation**

**For the year ended June 30, 2008**  
**(See Independent Accountants' Report)**

Bank balance, June 30, 2008	\$ 20,112,793.26
Less: Outstanding checks	<u>(2,763,559.97)</u>
	17,349,233.29
Add the following items:	
Deposit in transit	1,220,719.50
Petty cash	1,100.00
Total cash on hand and in bank	<u>18,571,052.79</u>
	<hr/>
Total collected, due and not settled	<u><u>\$ 18,571,052.79</u></u>

**EAST BATON ROUGE PARISH SHERIFF**  
**(As Ex-officio Parish Tax Collector)**  
**BATON ROUGE, LOUISIANA**

**TAX COLLECTOR AGENCY FUND**  
**Affidavit**

For the year ended June 30, 2008  
(See Independent Accountants' Report)

AFFIDAVIT (Required by R.S. 24:513(B))  
STATE OF LOUISIANA  
PARISH OF EAST BATON ROUGE

I, Sid Gautreaux, Tax Collector for the Parish of East Baton Rouge, do solemnly swear that the information reflected in the Summary of Revenues and Settlements and Summary 2007 Tax Roll and Settlements to Taxing Bodies is true and correctly reflects all taxes, licenses, etcetera collected by my office during the period from July 1, 2007, to June 30, 2008, and that the cash in bank and on hand available for settlement of the unsettled collections amounted to \$18,571,052.79.

  
Tax Collector

Sworn to and subscribed before me, this  
23 day of October, 2008.



Notary Public

**BOND OF TAX COLLECTOR**

The Bond, No. 105043508, of the Tax Collector for the sum of \$300,000  
(R.S. 33:1444-45).

Surety: Travelers Casualty and Surety Company